THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION No. 7547 of 1994

13-12-2005

Between:

The Sr.Engineer (Works) (RWS), APSRTC, Regional Work Shops, KADAPA.

..... PETITIONER

AND

Government of A.P., rep. by its Secretary, Revenue Department & Others.

.....RESPONDENTS

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S. ANANDA REDDY

WRIT PETITION No. 7547 of 1994

ORDER: (Per Hon'ble Sri Bilal Nazki, J)

Heard learned counsel for the petitioner. Nobody for the respondents.

Counter is also not filed, although the case has been filed in the year 1994. Copy of this order shall be sent to the Secretary, Revenue Department, Government of A.P., for information that counter is not filed for the last 11 years and when the matter was taken up for hearing, nobody even appeared for the State.

The short question involved in this writ petition is that the petitioner – The Andhra Pradesh State Road Transport Corporation (for short 'APSRTC') was served with a notice, demanding tax under 'The Andhra Pradesh Non-Agricultural Lands Assessment Act, 1963' (for short 'the Act'), which is being challenged on the ground that the petitioners are not liable to pay tax in view of Section 12(d) of the Act, which exempts land owned by any educational, charitable or religious institution, and APSRTC is a charitable institution, as has been held by the Supreme Court in the judgment reported in **Commissioner of Income Tax, Hyderabad V. Andhra Pradesh State Road Transport Corporation, Hyderabad**. Following the same judgment, we hold that APSRTC is not exigible to tax under the Act.

Writ petition is accordingly allowed. The order impugned is quashed. No order as to costs.

_____

(BILAL NAZKI, J)

13th December 2005

_____

(S.ANANDA REDDY, J)

N.B:

Copy of this order shall be sent to the Secretary,

Revenue Department, Government of A.P., Hyderabad.

(B/o)

ajr